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*Effective 10/01/2003. Patent fees are subject to annual revision.*

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b> 2,780.00
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**Complete if Known**

Application Number	09/202,791
Filing Date	Int'l Filing Date: June 26, 1997
First Named Inventor	Kouji MATSUSHIMA
Examiner Name	D. Ware
Art Unit	1651
Attorney Docket No.	350292000500

**METHOD OF PAYMENT** (check all that apply)

<input type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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**x Deposit Account:**

Deposit  
Account  
Number

03-1952

Deposit  
Account  
Name

**Morrison & Foerster LLP**

**The Director Is authorized to:** (check all that apply)

<input checked="" type="checkbox"/>	Charge fee(s) indicated below	<input checked="" type="checkbox"/>	Credit any overpayments
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<input checked="" type="checkbox"/>	Charge any additional fee(s) or any underpayment of fee(s)
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☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

### 1. BASIC FILING FEE

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Cost of Sales</b>	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.
3. <b>Impairment of Financial Assets</b>	Impairment of financial assets is recognized when there is a significant increase in the credit risk of the asset, and the impairment is measured at the difference between the carrying amount and the present value of the expected cash flows.	Impairment of financial assets is recognized when there is a significant increase in the credit risk of the asset, and the impairment is measured at the difference between the carrying amount and the present value of the expected cash flows.
4. <b>Provisions and Contingent Liabilities</b>	Provisions and contingent liabilities are recognized when there is a present obligation that arises from a past event, and the obligation is measured at the best estimate of the amount required to settle the obligation.	Provisions and contingent liabilities are recognized when there is a present obligation that arises from a past event, and the obligation is measured at the best estimate of the amount required to settle the obligation.
5. <b>Share-based Payments</b>	Share-based payments are recognized when the entity grants or exercises an equity-based payment, and the payment is measured at the fair value of the equity instrument.	Share-based payments are recognized when the entity grants or exercises an equity-based payment, and the payment is measured at the fair value of the equity instrument.
6. <b>Financial Instruments</b>	Financial instruments are recognized when the entity enters into a financial instrument, and the instrument is measured at the fair value of the instrument.	Financial instruments are recognized when the entity enters into a financial instrument, and the instrument is measured at the fair value of the instrument.
7. <b>Leases</b>	Leases are recognized when the entity enters into a lease, and the lease is measured at the present value of the lease payments.	Leases are recognized when the entity enters into a lease, and the lease is measured at the present value of the lease payments.
8. <b>Intangible Assets</b>	Intangible assets are recognized when the entity acquires an intangible asset, and the asset is measured at the cost of the asset.	Intangible assets are recognized when the entity acquires an intangible asset, and the asset is measured at the cost of the asset.
9. <b>Goodwill</b>	Goodwill is recognized when the entity acquires a business, and the goodwill is measured at the difference between the cost of the business and the fair value of the identifiable intangible assets.	Goodwill is recognized when the entity acquires a business, and the goodwill is measured at the difference between the cost of the business and the fair value of the identifiable intangible assets.
10. <b>Other</b>	Other items are recognized when the entity enters into a transaction, and the transaction is measured at the fair value of the transaction.	Other items are recognized when the entity enters into a transaction, and the transaction is measured at the fair value of the transaction.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

IF EXTRA CLAIMS ARE		Extra Claims	Fee from below	Fee Paid
Total Claims	<input type="text"/> ** =	<input type="text"/> x	<input type="text"/>	<input type="text"/>
Independent Claims	<input type="text"/> ** =	<input type="text"/> x	<input type="text"/>	<input type="text"/>
Multiple Dependent			<input type="text"/>	<input type="text"/>

Large Entity	Small Entity
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Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0.00</b>
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\*\*or number previously paid, if greater. For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Cost of Sales</b>	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.
3. <b>Impairment of Intangible Assets</b>	Intangible assets are tested for impairment annually, or more frequently if there are indicators of impairment. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognized.	Intangible assets are tested for impairment annually, or more frequently if there are indicators of impairment. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognized.
4. <b>Goodwill Impairment</b>	Goodwill is tested for impairment annually, or more frequently if there are indicators of impairment. If the carrying amount of goodwill exceeds its recoverable amount, an impairment loss is recognized.	Goodwill is tested for impairment annually, or more frequently if there are indicators of impairment. If the carrying amount of goodwill exceeds its recoverable amount, an impairment loss is recognized.
5. <b>Lease Accounting</b>	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as if the lessee has purchased the asset, while operating leases are accounted for as if the lessee is renting the asset.	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as if the lessee has purchased the asset, while operating leases are accounted for as if the lessee is renting the asset.
6. <b>Share-based Payments</b>	Share-based payments are accounted for as if the company has issued shares to its employees, and the expense is recognized over the vesting period.	Share-based payments are accounted for as if the company has issued shares to its employees, and the expense is recognized over the vesting period.
7. <b>Financial Instruments</b>	Financial instruments are classified as either financial assets or financial liabilities, and they are measured at fair value.	Financial instruments are classified as either financial assets or financial liabilities, and they are measured at fair value.
8. <b>Provisions and Contingent Liabilities</b>	Provisions and contingent liabilities are recognized when there is a present obligation that arises from a past event, and the amount of the obligation can be reliably estimated.	Provisions and contingent liabilities are recognized when there is a present obligation that arises from a past event, and the amount of the obligation can be reliably estimated.
9. <b>Related Party Transactions</b>	Related party transactions are disclosed in the financial statements, and they are accounted for as if they were transactions with unrelated parties.	Related party transactions are disclosed in the financial statements, and they are accounted for as if they were transactions with unrelated parties.
10. <b>Financial Reporting</b>	Financial statements are prepared in accordance with the requirements of the applicable financial reporting framework, and they are audited by an independent auditor.	Financial statements are prepared in accordance with the requirements of the applicable financial reporting framework, and they are audited by an independent auditor.

Fee Code	Fee (\$)	Fee Code	Fee (\$)
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### Fee Description

**Fee Paid**

1051	130	2051	65	Surcharge – late filing fee or oath
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.
1053	130	1053	130	Non-English specification
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action
1251	110	2251	55	Extension for reply within first month
1252	420	2252	210	Extension for reply within second month
1253	950	2253	475	Extension for reply within third month
1254	1,480	2254	740	Extension for reply within fourth month
1255	2,010	2255	1,005	Extension for reply within fifth month
1401	330	2401	165	Notice of Appeal
1402	330	2402	165	Filing a brief in support of an appeal
1403	290	2403	145	Request for oral hearing
1451	1,510	1451	1,510	Petition to institute a public use proceeding
1452	110	2452	55	Petition to revive – unavoidable
1453	1,330	2453	665	Petition to revive - unintentional
1501	1,330	2501	665	Utility issue fee (or reissue)
1502	480	2502	240	Design issue fee
1503	640	2503	320	Plant issue fee
1460	130	1460	130	Petitions to the Commissioner
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)
1806	180	1806	180	Submission of Information Disclosure Stmt
8021	40	8021	40	Recording each patent assignment per property (times number of properties)
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))
1801	770	2801	385	Request for Continued Examination (RCE)
1802	900	1802	900	Request for expedited examination of a design application

Other fee (specify)

*Reduced by Basic Filing Fee Paid	SUBTOTAL (3)	(\$)	2,780.00
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SUBMITTED BY

(Complete (if applicable))

Name (Print/Type)	Bruce D. Grant
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**Signature**

*Date* July 15, 2004